

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS INC.,

Debtor.

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Case No. 08-01420 (SCC) SIPA

**DECLARATION OF ROBERT T. HONEYWELL IN SUPPORT OF FIRSTBANK
PUERTO RICO'S REPLY MEMORANDUM IN SUPPORT OF ITS MOTION FOR
SUMMARY JUDGMENT ON AND OPPOSITION TO TRUSTEE'S MOTION FOR AN
ORDER EXPUNGING FIRSTBANK PUERTO RICO'S CUSTOMER CLAIM**

ROBERT T. HONEYWELL, under penalty of perjury, hereby declares as follows:

1. I submit this declaration in support of FirstBank Puerto Rico's Reply Memorandum in Support of Its Motion for Summary Judgment On and Opposition to Trustee's Motion for an Order Expunging FirstBank Puerto Rico's Customer Claim (the "Motion").

2. I am employed as Counsel at K&L Gates LLP ("K&L Gates"), the attorneys for FirstBank Puerto Rico ("FirstBank") in the above-captioned matter. I am duly admitted before this Court. The statements made herein are based on my personal knowledge and upon review of publicly available materials.

3. Attached as Exhibit A is a true and correct copy of excerpts of the Morgan Stanley & Co. LLC Annual Audited Report for the period beginning January 1, 2013, and ending December 31, 2013 (SEC Form X-17A-5, Part III).

4. Attached as Exhibit B is a true and correct copy of excerpts of the Merrill Lynch, Pierce, Fenner & Smith Incorporated Annual Audited Report for the period beginning January 1, 2013, and ending December 31, 2013 (SEC Form X-17A-5, Part III).

5. Attached as Exhibit C is a true and correct copy of excerpts of the Citigroup Global Markets, Inc. Annual Audited Report for the period ending December 31, 2013 (SEC Form X-17A-5, Part III).

6. Attached as Exhibit D is a true and correct copy of excerpts of the J.P. Morgan Securities LLC Annual Audited Report for the period beginning January 1, 2013, and ending December 31, 2013 (SEC Form X-17A-5, Part III).

7. Attached as Exhibit E is a true and correct copy of excerpts of The Goldman Sachs Group, Inc. Annual Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934, for the Fiscal Year Ended December 31, 2013 (SEC Form 10-K).

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

EXECUTED this 5th day of September, 2014, at New York, New York.

/s/Robert T. Honeywell
Robert T. Honeywell